

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
BEAUMONT DIVISION

FILED: **8/23/12**
U.S. DISTRICT COURT
EASTERN DISTRICT COURT
DAVID J. MALAND, CLERK

UNITED STATES OF AMERICA,	§	
	§	
<i>Petitioner,</i>	§	Civil Action No. 1:12-mc-7
	§	
v.	§	JUDGE KEITH GIBLIN
	§	
ROBERT JONES,	§	
	§	
<i>Respondent.</i>	§	

ORDER TO SHOW CAUSE

Petitioner United States of America filed suit against Respondent Robert Jones, seeking to enforce an Internal Revenue Service summons that was issued to and served on Respondent on December 16, 2011. The summons required Respondent to appear before an IRS Revenue Officer on January 10, 2012 to give testimony and produce documents for examination related to the collection of his tax liability for taxable years ended for 2003, 2004, 2005, 2006, 2007, 2008, 2009 and 2010. Respondent did not appear. Petitioner now seeks an order requiring Respondent to appear before the court to give testimony, produce the documents described in the summons, and to show cause why he should not be directed by the court to comply with the summons.

The court has jurisdiction to compel compliance with an IRS summons. *See* 26 U.S.C. §§ 7402(b); 7604(a), (b). Accordingly, the court orders as follows:

IT IS THEREFORE ORDERED that a copy of this Order, together with the Petitioner United States of America's petition and exhibits, must be served on Respondent Robert Jones by a representative of the Internal Revenue Service. Proof of service shall be filed on the docket sheet **within three (3) calender days** of receipt by the Petitioner.

IT IS FURTHER ORDERED that **within thirty (30) calender days** of service, Respondent Robert Jones must file with the court a written response containing specific facts rebutting the case for the enforcement of the summons, or demonstrating that the enforcement would be an abuse of process. If Respondent is appearing without an attorney, the response should be mailed to 300 Willow St., Suite 118, Beaumont, Texas, 77701, after which the court will submit the document to the Clerk for electronic filing. If Respondent is appearing through his attorney, the response should be electronically filed via CM/ECF.

IT IS FURTHER ORDERED that Respondent Robert Jones must appear before the United States District Court for the Eastern District of Texas, located at 300 Willow St., Beaumont, Texas, 77701, Courtroom # 6, at 10:00 a.m. on Tuesday, October 9, 2012, to show cause why he should not be ordered to comply with the Internal Revenue Service summons served on him on December 16, 2011. At this hearing, Respondent shall appear in person, together with the documents described in the December 16, 2011 summons, namely:

All documents and records you possess or control about income you received for the years: 2003, 2004, 2005, 2006, 2007, 2008, 2009 and 2010.

These records include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents, and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IT IS FURTHER ORDERED that at the October 9, 2012 hearing, only issues raised by motion or brought into controversy by responsive pleadings and supported by affidavit will be considered, and all uncontested allegations in the Petition to Enforce Summons will be taken as admitted. All motions and issues raised in the pleadings will be considered at the October 9, 2012 hearing, unless the court orders otherwise.

SIGNED this the 23rd day of August, 2012.



KEITH F. GIBLIN
UNITED STATES MAGISTRATE JUDGE